 168

JUDICIAL DEPARTMENT.

IN THE CHIEF COURT OF MYSORE AT BANGALORE.

CIVIL SIDE.

Corrigendum dated 30th March 1908, to Civil Rule of Practice No. 2, dated 12th June 1878.

The forms appended below of Register No. X (Cash Book), of Register No. XI (Deposit Register) and of Register No. XII (Ledger), shall be substituted for those prescribed by the above Rule of Practice.

The last column headed "Signature of Treasury Officer" in the Duty and Penalty Register (No. XIII) shall be expunged.

This supersedes *Addendum*, dated 4th December 1906, and *Corrigendum*, dated 29th January 1907.

REGISTER No. X (*Civil*)—CASH BOOK.

Register of Daily receipts and payments in the Court of for the year 190 .

Class Description.

(*a*) Money received for satisfaction of decree (Rule 5, R. P. 129).
(*b*) Expenses of witnesses.
(*c*) Diet money to Civil prisoners.
(*d*) Commissioner, arbitrator, translator or interpreter or copyist's fees.
(*e*) Duties and penalties and all other fines and forfeits to Government.
(*f*) Miscellaneous items such as postage charges in execution, etc.
(*g*) Amounts transferred to and withdrawn from personal deposit.

Date	Receipts					Disbursements				
	Page in the ledger	Class of item	By whom and for what case	Amount	Signature of person making payment	Page in the ledger	Class of item	To whom and for what case	Amount	Signature of person receiving payment
1	2	3	4	5	6	7	8	9	10	11

REGISTER No. XI (*Civil*).

Register of Receipts and Repayments of Deposits.

Receipts								Disbursements					
Serial number	Date of receipt and of entry in Register X, if any	Page in the ledger	Number of the suit	By whom, on what account	Amount	Number and date of receipt order from Judicial deposit	Signature of the depositor and of recipient of Judicial deposit receipt	Number and date of Court cheque	Page in the ledger	To whom cheque granted and for what	Amount	Signature of payee or recipient of cheque	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

REGISTER No. XII (CIVIL).—LEDGER.

In the Court of for the year 190.

Serial No.	Number and title of suit and of application for execution or other miscellaneous application	Plaintiff or Decree-holder						
		Credit			Debit			
		Date of receipt and of entry in Register No. X or No. and date of receipt order in Register No. XI.	By whom and for what	Amount	Date of payment or No. and date of cheque	To whom and for what	Amount	Balance
1	2	3	4	5	6	7	8	9

Serial No.	Number and title of suit and of application for execution or other miscellaneous application	Defendant						
		Credit			Debit			
		Date of receipt and of entry in Register No. X or No. and date of receipt order in Register No. XI.	By whom and for what	Amount	Date of payment or No. and date of cheque	To whom and for what	Amount	Balance
		10	11	12	13	14	15	16

Corrigendum dated 30th March 1908, to Rule of Practice No. 127, dated 30th October 1905, as amended by Addendum dated 1st May 1906.

The following paragraphs shall be substituted for paragraphs 8 and 9.

8. At the close of every official year the Judge of every Civil Court shall report to the Comptroller whether the results shown in the Registers X (Cash Book), XI (Deposit Register) and XIII (Register of stamp duties and penalties) correspond with the Treasury receipts, and whether the amount in the Nazir's hand corresponds with the amount shown by Register

169

No. X to be in his hands, and has been produced by the Nazir. The report shall be forwarded on or before the 10th July and shall be accompanied with a statement in the following form :—

Cash balance statement for the year ending
of the Court of

1	2	3	4	5
Amount shown by Register No. X to be in the hands of the Nazir, supported by a detailed statement including the amount in personal deposit shown in column 2	Amount of sums in personal deposit	Amount of sums in deposit in Government Treasury supported by a detailed statement	Amount of sums paid into the Treasury during the year on account of stamp duties and penalties and all other sums remitted to the credit of Government supported by a detailed statement	Remarks

Station,
Dated

Judge.

9. The column of remarks will show whether the amount shown as remaining in hand by Register No. X has been produced by the Nazir, and whether the sums shown under heads 2, 3 and 4 have been verified by the Treasury Officer, and the signature of the said officer shall be obtained to show the correctness of these sums.

Addendum and Corrigendum dated 30th March 1908, to Civil Rule of Practice No. 129, dated 22nd October 1906.

In para 15, for the words "the Cash Book. Deposit Register and the Remittance Register" the words "Cash Book and the Deposit Register" shall be substituted.

For the 3rd para under the head "the Cash Book," the following shall be substituted.

Five new columns are opened on each side of the account. The items which are classified under seven heads denoted by the letters A to G are all entered in column 3 of the receipt and 8 on the disbursement side. Entries of all monies paid into Court in cash by the parties or withdrawn from the Treasury shall be made on the receipt side in columns 3 and 4 and entries of all cash payments made out of monies received from parties or withdrawn from the Treasury shall similarly be made on the disbursement side in columns 8 and 9.

For the paragraph beginning with the words "to post the Cash Book," the following shall be substituted.

1. The Cash Book is provided with two columns (5 and 10), one on the credit side and another on the debit side for posting daily every sum of money paid into or out of Court. The money transactions therein have been classified into seven heads A to G as indicated at the top of every page of this book. Payments of the amounts of decrees made in accordance with Rules 2 to 4 of the aforesaid Rule of Practice shall not be entered in the Cash Book.

2. Receipt items classed as (A) should be finally debited in this register as they are remitted to the Treasury for credit as deposit, the number of the Receipt order and date being noted against the items concerned in column 11.

3. As entries of each item are made on the credit or debit side, the class to which each item relates should be indicated in columns 3 and 8, by letters only.

4. Entries of the transactions classed as G should not be ledgered, as a separate pass book is maintained therefor.

5. The Cash Book should be closed daily as stated in para 14 of the above mentioned Rule of Practice. The method of closing it should as follows :—

Receipt side.	*Disbursement side.*
Total receipts for the day.	Total disbursement for the day.
Add opening balance.	Add closing balance.
Grand Total	Grand Total

6. When items of Cash Book receipts are spent the same day they should be ticked off with red pencil or ink. Only items not so marked will be entered in the petty ledger of outstanding cash items.

The last paragraph under the head "The Cash Book" which runs as follows "The Cash Book will be closed daily as stated in Rule XIV" shall be omitted.

The note appended to the para headed "The Deposit Register" shall be omitted.

In the first sentence in the para headed "The Ledger," insert the word "and" between "the Cash Book" and "the Deposit Register" and omit the words "and the Remittance Register."

The following paras shall be inserted after the para headed "The Ledger."
"To post the ledger."

1. The ledger should be paged as usual, but cases should be entered just as the first transactions of each case occur, without regard to their numbers or years on the Court file. Thus, if on 1st July, there are disbursements in Cases Nos. 22 of 1905-06 and 50 of 1904-05 and receipts in Cases Nos. 25, 10 and 106 of 1908-09, the first entry in the ledger will relate to Case No. 22 of 1905-06, the second to Case No. 50 of 1904-05 and the 3rd, 4th and 5th respectively to Cases Nos. 25, 10 and 106 of 1908-09. No separate serial number should be attached to these ledgers. Sufficient space should be reserved for all future entries relating to each case.

2. It is sufficient to insert the symbolic letter to show the class of transactions in columns 4, 7, 11 and 14 of the ledger.

3. The amount of balance in each case should be noted in columns 9 and 16 of the ledger each time after posting up any cash and deposit transactions.

4. Every year, all the cases in which there is any outstanding balance should be first entered in the new ledger, and the new cases should be entered up subsequently every day as they occur.

V. A. RAJARATNA MUDALIAR,
Registrar.